

**DRAFT**

**LAW ON CUSTOMS TARIFF**

Article 1

For the goods that are imported in the Republic of Montenegro, the customs duties shall be payable according to rates and amounts specified in the Customs Tariff, which has been printed together with this Law and constitutes an integral part hereof.

Article 2

The Customs Tariff shall comprise of the Customs Tariff nomenclature.

The term nomenclature, for the purposes of this Law, shall mean:

- 1) descriptions of sections, chapters, subchapter, tariff numbers and tariff sub-numbers along with their numerical designations;
- 2) remarks accompanying sections and chapters, remarks for tariff sub-numbers and additional remarks;
- 3) basic rules for application of the Customs Tariff.

The term “tariff heading” shall mean the description of goods that encompasses one product or several products and which consists of four digits, whereas the first two digits indicate the number of the chapter of the tariff number, and the other two digits indicate the serial number of the tariff number in that chapter.

The term “tariff intrasub-number” shall mean the description of goods that encompasses one product or several products and which does not have numerical designation as it is further divided into tariff sub-numbers.

The term “tariff subheadings” shall mean the description of goods that encompasses one product or several products and which consists of at least six digits.

Article 4



**GENERAL RULES FOR THE INTERPRETATION  
OF THE CUSTOMS TARIFF**

5. In addition to the provisions of the rules 1 to 4, the following Rules shall apply in respect of the goods referred to therein:

(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole (article with container) its essential character;

(b) Subject to the provisions of Rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the tariff subheadings of a headings shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same



(e) 'separated forequarters', for the purposes of subheadings 0201 20 30 10, 0201 20 30 20, 0201 20 30 90 and 0202 20 30 10, 0202 20 30 20, 0202 20 30 90: the front part of a half-carcass, comprising all the bones and the scrag, neck and shoulder, with a minimum of four ribs and a maximum of 10 ribs (the first four ribs must be whole, the others may be cut), with or without the thin flank;

(f) 'unseparated hindquarters', for the purposes of subheadings 0201 20 50 10, 0201 20 50 20, 0201 20 50 90 and 0202 20 50 10, 0202 20 50 20, 0202 20 50 90: the rear part of a carcass comprising all the bones and the thigh and sirloin, including the fillet, with a minimum of three pairs of whole or cut ribs, with or without the shank and with or without the thin flank;

(g) 'separated hindquarters', for the purposes of subheadings 0201 20 50 10, 0201 20 50 20, 0201 20 50 90 and 0202 20 50 10, 0202 20 50 20, 0202 20 50 90: the rear part of a half-carcass, comprising all the bones and the thigh and sirloin, including the fillet, with a minimum of three whole or cut ribs, with or without the shank and with or without the thin flank;

(h) 11. 'crop' and 'chuck and blade' cuts, for the purposes of subheading 0202 30 50 10, 0202 30 50 20, 0202 30 50 90: the dorsal part of the forequarter, incl13.7( b.6(t)6.3(h)a(r, (th thet(w)-4.5(hd blarequ)-5.8(art0.

(c) 'fore-ends', for the purposes of subheadings 0203 19 11 00, 0203 29 11 00, 0210 19 30 00 i 0210 19 60 00: the anterior (cranial) part of the half-carcass without the head, with or without the chaps, including bones, with or without foot, shank, rind or subcutaneous fat.

The fore-end is separated from the rest of the half-carcass so that it includes, at most, the fifth dorsal vertebra.

The upper (dorsal) part of the fore-end, whether or not containing the blade-bone and attached muscles (neck-end in fresh or collar in salted condition), is considered a cut of the loin, when it is separated from the lower (ventral) part of the fore-end, at most by a cut just below the vertebral column;

(d) 'shoulders', for the purposes of subheadings 0203 12 19 00, 0203 22 19 00, 0210 11 19 00 i 0210 11 39 00: the lower part of the fore-end whether or not containing the blade-bone and attached muscles, including bones, with or without foot, shank, rind or subcutaneous fat.

The blade-bone and attached muscles, presented separately, shall remain classified in this

If the cuts falling in subheadings 11 11 00 i 0210 11 19 00, and 0210 11 31 00, 0210 11 39 00, 0210 19 30 00 and 0210 19 60 00 are derived from a bacon side from which the bones indicated under paragraph 2(A)(g) have already been removed, the lines of cutting shall follow those defined under paragraph 2(A)(b), (c) and (d) accordingly; in any case, these cuts or parts thereof shall contain bones.

C. Subheadings 0206 30 30 00, 0206 49 20 00 i 0210 99 49, shall include, in particular, heads or halves of heads of domestic swine, with or without the brains, cheeks or tongues, and parts thereof.

The head is separated from the rest of the half-carcass as follows:

— by a straight cut parallel to the cranium; or

— by a cut parallel to the cranium up to the level of the eyes and then inclined to the front of the head, thereby causing the chaps to remain attached to the half-carcass.

The cheeks, snouts and ears as well as the meat attached to the head, particularly to the rear part, are considered parts of heads. However, the cuts of boneless meat of the fore-end, presented alone (jowls, chaps or chaps and jowls together), fall in subheading 0203 19 55 00, 0203 29 55 00, 0210 19 51 00 or 0210 19 81 00, as the case may be.

D. For the purposes of subheadings 0209 00 11 00 and 0209 00 19 00, 'subcutaneous pig fat' shall have the meaning of the fatty tissue which accumulates under the rind of the pig and adheres to it, irrespective of the part of the pig from which it comes; in any case, the weight of the fatty tissue shall exceed the weight of the rind.

These subheadings also include subcutaneous pig fat from which the rind has been removed.

E. For the purposes of subheadings 0210 11 31 00, 0210 11 39 00, 0210 12 19 00 and 0210 19 60 00 to 0210 19 89 00, products in which the water/protein ratio in the meat (nitrogen content  $\times$  6,25) is 2,8 or less shall be considered as 'dried or smoked'. The nitrogen content shall be determined according to ISO method 937-1978.

3. A. For the purposes of heading 0204, the following expressions shall have the meanings hereunder assigned to them:

(a) 'carcasses', for the purposes of subheadings 0204 10, 0204 21, 0204 30, 0204 41, 0204 50 11 00 i 0204 50 51 00: whole carcasses of the slaughtered animals after having been bled, eviscerated and skinned, imported with or without the heads, with or without the feet and with or without the other offal's attached. Where carcasses are imported without the heads, the latter must have been separated from the carcass at the atlanto-occipital joint. When imported without the feet, the latter must have been cut off at the carpo-metacarpal or tarsometatarsal joints;

(b) 'half-carcasses', for the purposes of subheadings 0204 10, 0204 21, 0204 30, 0204 41, 0204 50 11 00 i 0204 50 51 00: the product resulting from the symmetrical division of the whole carcass through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and of the ischio-pubic symphysis;

(c) 'short-forequarters', for the purposes of subheadings 0204 22 10 00, 0204 42 10 00, 0204 50 13 00 i 0204 50 53 00: the anterior part of the carcass, with or without the breast, including all the



bones and the shoulders, scrag and middle neck, cut at right angles to the backbone, with a minimum of five and a maximum of seven pairs of whole or cut ribs;

(d) 'short-forequarters', for the purposes of subheadings 0204 22 10 00, 0204 42 10 00, 0204 50 13 00 i 0204 50 53 00: the anterior part of the half-carcass, with or without the breast, including all the bones and the shoulder, scrag and middle neck, cut at right angles to the backbone, with a minimum of five and a maximum of seven whole or cut ribs;

(e) 'chines and/or best ends', for the purposes of subheadings 0204 22 30 00, 0204 42 30 00, 0204 50 15 00 and 0204 50 55 00: the remaining part of the carcass after the legs and short-forequarters have been removed, with or without the kidneys; the chines, when separated from the best ends, must include a minimum of five lumbar vertebrae; the best ends, when separated from the chines, must include a minimum of five pairs of whole or cut ribs;

(f) 'chine and/or best end', for the purposes of subheadings 0204 22 30 00, 0204 42 30 00, 0204 50 15 00 and 0204 50 55 00: the remaining part of the half-carcass after the legs and short-forequarters have been removed, with or without the kidney; the chine, when separated from the best end, must include a minimum of five lumbar vertebrae; the best end, when separated from the chine, must include a minimum of five whole or cut ribs;

(g) 'legs', for the purposes of subheadings 0204 22 50 00, 0204 42 50 00, 0204 50 19 00 and 0204 50 59 00: the rear part of the carcass, comprising all the bones and the legs and cut at right angles to the backbone at the sixth lumbar vertebra just under the ilium or at the fourth sacral vertebra through the ilium anterior to the ischio-pubic symphysis;

(h) 'legs', for the purposes of subheadings 0204 22 50 00, 0204 42 50 00, 0204 50 19 00 and 0204 50 59 00: the rear part of the half-carcass comprising all the bones and the leg cut at right angles to the backbone at the sixth lumbar vertebra just under the ilium or at the fourth sacral vertebra through the ilium anterior to the ischio-pubic symphysis.

B. In determining the number of whole or cut ribs referred to in paragraph 3 A, only those attached to the backbone shall be taken into consideration.

4. The following expressions shall have the meanings hereunder assigned to them:

(a) 'poultry cuts, with bone in', for the purposes of subheadings 0207 13 20 00 do 0207 13 60 00, 0207 14 20 00 do 0207 14 60 00, 0207 26 20 00 do 0207 26 70 00, 0207 27 20 00 do 0207 27 70 00, 0207 35 21 00 to 0207 35 63 00 and 0207 36 21 00 to 0207 36 63 00: the cuts specified therein, including all bones.

Poultry cuts as referred to in (a) which have been partly boned shall fall in subheading 0207 13 70 00, 0207 26 80 00, 0207 35 79 00, 0207 14 70 00 or 0207 36 79 00;

(b) 'halves', for the purpose of the following.

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(d) 'whole wings, with or without tips', for the purposes of subheadings 0207 13 30 00, 0207 14 30 00, 0207 26 30 00, 0207 27 30 00, 0207 35 31 00, 0207 36 31 00: poultry cuts, consisting of the humerus, radius and ulna, together with the surrounding musculature. The tip, including the carpal bones, may or may not have been removed. The cuts shall be made at the joints;

(e) 'breasts', for the purposes of subheadings 0207 13 50 00, 0207 14 50 00, 0207 26 50 00, 0207 27 50 00, 0207 35 51 00, 0207 35 53 00, 0207 36 51 00 and 0207 36 53 00: poultry cuts, consisting of the sternum and the ribs distributed on both sides of it, together with the surrounding musculature;

(f) 'legs', for the purposes of subheadings 0207 13 60 00, 0207 14 60 00, 0207 35 61 00, 0207 35 63 00, 0207 36 61 00 and 0207 36 63 00: poultry cuts consisting of the femur, tibia and fibula, together with the surrounding musculature. The two cuts shall be made at the joints;

(g) 'turkey drumsticks', for the purposes of subheadings 0207 26 60 00 and 0207 27 60 00: turkey cuts, consisting of the tibia and fibula together with the surrounding musculature. The two cuts shall be made at the joints;

(h) 'turkey legs, other than drumsticks', for the purposes of subheadings 0207 26 70 00 and 0207



(b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

**Subheading Notes:**

1.- For the purposes of subheading 0404 10, the expression “modified whey” means products consisting of whey constituents, i.e., whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2.- For the purposes of subheading 0405 10 the term “butter” does not include dehydrated butter or ghee (subheading 0405 90).

**Additional notes:**

1. The duty rate applicable to mixtures falling in headings 0401 to 0406 shall be as follows:

(a) in mixtures where one of the components represents at least 90 % by weight, the rate applicable to that component applies;

(b) in other mixtures, the rate applicable shall be that of the component which results in the highest amount of import duty.

2. For the purposes of subheadings 0406 90 02 00 and 0406 90 03 00, the expression ‘whole cheeses’ means whole cheeses of the following net weights:

— Emmentaler: not less than 60 kg but not more than 130 kg,

— Gruyère and Sbrinz: not less than 20 kg but not more than 45 kg,

— Bergkäse: not less than 20 kg but not more than 60 kg,

— Appenzell: not less than 6 kg but not more than 8 kg.



3.- Heading 0712 covers all dried vegetables of the kinds falling in headings 0701 to 0711, other than :

3. For the purposes of subheadings 0811 90 11 00, 0811 90 31 00, 0811 90 85 00, 0812 90 70 00

(a) 'round grain rice' (subheadings 1006 10 21 00, 1006 10 92 00, 1006 20 11 00, 1006 20 92 00, 1006 30 21 00, 1006 30 42 00, 1006 30 61 00 and 1006 30 92 00): rice, the grains of which are of a length not exceeding 5,2 mm and of a length/width ratio of less than 2;

(b) 'medium grain rice' (subheadings 1006 10 23 00, 1006 10 94 00, 1006 20 13 00, 1006 20 94 00, 1006 30 23 00, 1006 30 44 00, 1006 30 63 00 and 1006 30 94 00): rice, the grains of which are of a length exceeding 5,2 mm but not exceeding 6,0 mm and of a length/width ratio of less than 3;

(c) 'long grain rice' (subheadings 1006 10 25 00, 1006 10 27 00, 1006 10 96 00, 1006 10 98 00, 1006 20 15 00, 1006 20 17 00, 1006 20 96 00, 1006 20 98 00, 1006 30 25 00, 1006 30 27 00, 1006 30 46 00, 1006 30 48 00, 1006 30 65 00, 1006 30 67 00, 1006 30 96 00 and 1006 30 98 00): rice, the grains of which are of a length exceeding 6,0 mm;

(d) 'paddy rice' (subheadings 1006 10 21 00, 1006 10 23 00, 1006 10 25 00, 1006 10 27 00, 1006 10 92 00, 1006 10 94 00, 1006 10 96 00 and 1006 10 98 00): rice which has retained its husk after threshing;

(e) 'husked rice' (subheadings 1006 20 11 00, 1006 20 13 00, 1006 20 15 00, 1006 20 17 00, 1006 20 92 00, 1006 20 94 00, 1006 20 96 00 and 1006 20 98 00): rice from which only the husk has been removed. Examples of rice falling within this definition are those with the commercial descriptions 'brown rice', 'cargo rice', 'loonzain' and 'riso sbramato';

(f) 'semi-milled rice' (subheadings 1006 30 21 00, 1006 30 23 00, 1006 30 25 00, 1006 30 27 00, 1006 30 42 00, 1006 30 44 00, 1006 30 46 00 and 1006 30 48 00): rice from which the husk, part of the germ and the whole or part of the outer layers of the pericarp, but not the inner layers, have been removed;

(g) 'wholly milled rice' (subheadings 1006 30 61 00, 1006 30 63 00, 1006 30 65 00, 1006 30 67 00, 1006 30 92 00, 1006 30 94 00, 1006 30 96 00 and 1006 30 98 00): rice from which the husk, the whole of the outer and inner layers of the pericarp, the whole of the germ in the case of long or medium grain rice, and at least part thereof in the case of round grain rice, have been removed,





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3. For the purposes of heading 1103, the terms 'groats' and 'meal' mean products obtained by the fragmentation of cereal grains, of which:

(a) in the case of maize (corn) products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;

(b) in the case of other cereal products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 1,25 mm.

**Additional notes:**

1. For the purposes of heading 1106, the terms 'flour', 'meal' and 'powder' mean products (other than shredded desiccated coconut), obtained by milling or some other fragmentation process from dried leguminous vegetables of heading 0713, from sago or roots or tubers of heading 0714 or from products of Chapter 8, of which:

(a) in the case of dried leguminous vegetables, sago, roots, tubers and products of Chapter 8 (excluding nuts of headings 0801 and 0802), at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;

(b) in the case of nuts of headings 0801 and 0802, at least 50 % by weight passes through a woven metal wire cloth sieve with an aperture of 2,5 mm.

**CHAPTER 12**  
**OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS,**  
**SEEDS AND FRUIT;**

Heading 1209 does not, however, apply to the following, even if for sowing:

(a) leguminous vegetables or sweetcorn (Chapter 7);

(b) spices or other products of Chapter 9;

(c) cereals (Chapter 10); or

(d) products of headings 1201 to 1207 or 1211.

4. Heading 1211 applies, *inter alia*

- (b) malt extract (heading 1901);
- (c) extracts of coffee, tea or maté (heading 2101);
- (d) vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) camphor, glycyrrhizin or other products of heading 2914 or 2938;
- (f) concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 2939);
- (g) medicaments of heading 3003 or 3004 or blood-grouping reagents (heading 3006);
- (h) tanning or dyeing extracts (heading 3201 or 3203);
- (ij) essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 4001).

**CHAPTER 14**  
**VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT**  
**ELSEWHERE SPECIFIED OR INCLUDED**

**Notes:**

1. This chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 1401 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 4404).
3. Heading 1402 does not apply to wood wool (heading 4405).
4. Heading 1403 does not apply to prepared knots or tufts for broom or brush making (heading 9603).

**SECTION III**  
**ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;**  
**PREPARED EDIBLE FATS;**  
**ANIMAL OR VEGETABLE WAXES**

**CHAPTER 15**  
**ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;**  
**PREPARED EDIBLE FATS;**  
**ANIMAL OR VEGETABLE WAXES**

**Notes:**

1. This chapter does not cover:

(a) pig fat or poultry fat of heading 0209;

(b) cocoa butter, fat and oil (heading 1804);

(c) edible preparations containing by weight more than 15 % of the products of heading 0405 (generally, Chapter 21);

(d) greaves (heading 2301) or residues of headings 2304 to 2306;

(e) fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or

(f) factice derived from oils (heading 4002).

2. Heading 1509 does not apply to oils obtained from olives by solvent extraction (heading 1510).

3. Heading 1518 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 1522.

**Subheading note:**

1. For the purposes of subheadings 1514 11 and 1514 19, the expression 'low erucic acid rape or colza oil' means the fixed oil which has an erucic acid content of less than 2 % by weight.

**Additional notes**

(b) fixed vegetable oils, fluid or solid, obtained by extraction shall continue to be considered as 'crude' when they cannot be distinguished, by their colour, odour or taste, nor by recognised special analytical properties, from vegetable oils and fats obtained by pressure;

(c) the expression 'crude oils' shall be taken to extend to degummed soya-bean oil and to cotton-seed oil from which the gossypol has been removed.

2. A. Headings 1509 and 1510 cover only oils derived solely from the treatment of olives, except olive oil that was subject to reesterification process and mixture of olive oil with other oils.

**SECTION IV**  
**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND**  
**MANUFACTURED**  
**TOBACCO SUBSTITUTES**

**Note:**

1. In this section, the term 'pellets' means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

2. The fish and crustaceans specified in the subheadings of heading 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

3. For the purposes of subheadings 1702 30 10 00, 1702 40 10 00, 1702 60 10 00 and 1702 90 30 00, 'isoglucose' means the product obtained from glucose or its polymers with a content by weight in the dry state of at least 10 % fructose.

6. 'Inulin syrup' means:

(a) for the purposes of subheading 1702 60 80, the immediate product obtained by hydrolysis of inulin or oligofructoses, containing in the dry state more than 50 % fructose in free form or as sucrose;

(b) for the purposes of subheading 1702 90 80, the immediate product obtained by hydrolysis of inulin or oligofructoses, containing in the dry state at least 10 % but not more than 50 % of fructose in free form or as sucrose.

## **CHAPTER 18 COCOA AND COCOA PREPARATIONS**

### **Notes:**

1. This chapter does not cover the preparations of heading 0403, 1901, 1904, 1905, 2105, 2202, 2208, 3003 or 3004.

2. Heading 1806 includes sugar confectionery containing cocoa and, subject to note 1 to this chapter, other food preparations containing cocoa.

### **Additional notes:**

1. Subheadings 1806 90 11 and 1806 90 19 do not cover chocolates made entirely of one type of chocolate.

## **CHAPTER 19 PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS**

### **Notes:**

1. This chapter does not cover:

(a) except in the case of stuffed products of heading 1902, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(b) biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 2309); or



(b) the terms 'flour' and 'meal' mean:

(1) cereal flour and meal of Chapter 11, and

(2) flour, meal and powder of vegetable origin of any chapter, other than flour, meal or powder of dried vegetables (heading 0712), of potatoes (heading 1105) or of dried leguminous vegetables (heading 1106).

3. Heading 1904 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading 1806 (heading 1806).

4. For the purposes of heading 1904, the expression 'otherwise prepared' means prepared or processed to an extent beyond that provided for in the headings of or notes to Chapter 10 or 11.

**Additional notes:**

1. The expression 'sweet biscuits' in subheading 1905 31 applies only to products having a water content of not more than 12 % by weight and a fat content of not more than 35 % by weight (fillings and coatings are not to be taken into consideration in determining these contents).

2. Subheadings 1905 32 do not apply on wafers and sealing wafers with water content more than 10% per mass (subheadings 1905 90 40 00)

**CHAPTER 20**  
**PREPARATIONS OF VEGETABLES, FRUIT,**  
**NUTS OR OTHER PARTS OF PLANTS**

**Notes:**

1. This chapter does not cover:

(a) vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;

(b) food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or

(c) homogenized composite food preparations of heading 2104.

2. Headings 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 1704) or chocolate confectionery (heading 1806).

3. Headings 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading 1105 or 1106 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in note 1(a).

4. Tomato juice, the dry weight content of which is 7 % or more, is to be classified in heading 2002.



— ‘actual alcoholic strength by mass’: the number of kilograms of pure alcohol contained in 100 kg of the product

— ‘% mas’: the symbol for alcoholic strength by mass.

4. (a) The added sugar content of products of heading 2009 corresponds to the ‘sugar content’

(e) food preparations, other than the products described in heading 2103 or 2104, containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(f) yeast put up as a medicament or other products of heading 3003 or 3004; or

(g) prepared enzymes of heading 3507.

2. Extracts of the substitutes referred to in note 1(b) are to be classified in heading 2101.

3. For the purposes of heading 2104, the expression 'homogenized composite food preparations' means preparations consisting of a finely homogenized mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

**Additional notes:**

1. For the purpose of subheadings 2103 20 00 00 and 2103 90 90 00, the term "sauces" do not apply on vegetable, fruit or other edible parts of plants if the percent of these ingredients, that can pass through metal sieve with aperture of 5 mm, after splashing with water of 20C temperature, lower than 80% per mass counted on original product.

2. For the purposes of subheadings 2106 10 20 00 and 2106 90 92 00, the term 'starch' also covers starch breakdown products.

3. For the purposes of subheading 2106 90 10 00, the term 'cheese fondues' shall be taken to mean preparations containing 12 % or more but less than 18 % of milkfats and made from melted cheese (Emmentaler and Gruyère exclusively) with the addition of white wine, kirsch, starch and spices and put up in immediate packings of a net capacity of 1 kg or less.

4. For the purposes of subheading 2106 90 20 00, 'compound alcoholic preparations, other than

(b) sea water (heading 2501);

(c) distilled or conductivity water or water of similar purity (heading 2851);

(d) acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 2915);

(e) medicaments of heading 3003 or 3004; or

(f) perfumery or toilet preparations (Chapter 33).

2. For the purposes of this chapter and of Chapters 20 and 21, the alcoholic strength by volume shall be determined at a temperature of 20 °C.

3. For the purposes of heading 2202, the term 'non-alcoholic beverages' means beverages of an alcoholic strength by volume not exceeding 0,5 % vol. Alcoholic beverages are classified in headings 2203 to 2206 or heading 2208 as appropriate.

A. 'total dry extract' means the content in grams per litre of all the substances in a product which, under given physical conditions, do not volatilise.

The total dry extract must be determined with the densimeter at 20 °C;

B. (a) the presence in the products of subheadings 2204 21 11 00 to 2204 21 99 00 and 2204 29 12 00 to 2204 29 99 00 of the quantities of total dry extract per litre indicated in I, II, III and IV below does not affect their classification:

I. products of an actual alcoholic strength by volume of not more than 13 % vol: 90 g or less of total extract per litre;

II. products of an actual alcoholic strength by volume of more than 13 % vol but not more than 15 % vol: 130 g or less of total dry extract per litre;

III. products of an actual alcoholic strength by volume of more than 15 % vol but not more than 18 % vol: 130 g or less of total dry extract per litre;

IV. products of an actual alcoholic strength by volume of more than 18 % vol but not more than 22 % vol: 330 g or less of total dry extract per litre.

Products with a total dry extract exceeding the maximum quantity shown above in each category

(c) liqueur wine, that is to say, a product:

— having a total alcoholic strength by volume of not less than 17,5 % vol and an actual alcoholic strength by volume of not less than 15 % vol but not more than 22 % vol,  
and

— obtained from grape must or wine, which must come from vine varieties approved in the third country of origin for the production of liqueur wine and have a minimum natural alcoholic strength by volume of 12 % vol,

— by freezing,

or

— by the addition during or after fermentation:

— of a product derived from the distillation of wine, or

— of concentrated grape must or, in the case of certain quality liqueur wines appearing on a list to be adopted of wines for which such practice is traditional, of grape must concentrated by direct heat, which, apart from this operation, corresponds to the definition of concentrated grape must,  
or

— of a mixture of these products.

However, certain quality liqueur wines appearing on a list to be adopted may be obtained from unfermented fresh grape must which does not need to have a minimum natural alcoholic strength by volume of 12 % vol.

6. For the purposes of subheadings 2204 30 92 00 and 2204 30 96 00, 'concentrated grape must' means grape must for which the figure indicated by a refractometer at a temperature of 20 °C is not less than 50,9 %.

7. Only vermouth and other wine of fresh grapes flavoured with plants or aromatic substances having an actual alcoholic strength by volume of not less than 7 % vol shall be regarded as products of heading 2205.

8. For the purposes of subheading 2206 00 10, the expression 'piquette' means the product obtained by the fermentation of untreated grape marc macerated in water or by the extraction of fermented grape marc with water.

9. For the purposes of subheadings 2206 00 31 00 and 2206 00 39 00, the following are regarded as 'sparkling':

— fermented beverages in bottles with 'mushroom' stoppers held in place by ties or fastenings,

— fermented beverages otherwise put up, with an excess pressure of not less than 1,5 bar, measured at a temperature of 20 °C.

10. For the purposes of subheadings 2209 00 11 00 and 2209 00 19 00, the expression 'wine vinegar' means vinegar obtained exclusively by acetous fermentation of wine and having a total acidity of not less than 60 g/l, expressed as acetic acid.

**CHAPTER 23**  
**RESIDUES AND WASTE FROM THE FOOD INDUSTRIES;**  
**PREPARED ANIMAL FODDER**

**Note:**



— ‘actual alcoholic strength by mass’: the number of kilograms of pure alcohol contained in 100 kg of the product,

crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2. This chapter does not cover:

- (a) sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 2802);
- (b) earth colours containing 70 % or more by weight of combined iron evaluated as  $\text{Fe}_2\text{O}_3$  (heading 2821);
- (c) medicaments or other products of Chapter 30;
- (d) perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) setts, curbstones or flagstones (heading 6801); mosaic cubes or the like (heading 6802); roofing, facing or damp-course slates (heading 6803);
- (f) precious or semi-precious stones (heading 7102 or 7103);
- (g) cultured crystals (other than optical elements) weighing not less than 2,5 g each, of sodium chloride or of magnesium oxide, of heading 3824; optical elements of sodium chloride or of magnesium oxide (heading 9001);
- (h) billiard chalks (heading 9504); or
- (ij) writing or drawing chalks or tailors' chalks (heading 9609).

3. Any products classifiable in heading 2517 and any other heading of the chapter are to be classified in heading 2517.

4. Heading 2530 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

## **CHAPTER 26** **ORES, SLAG AND ASH**

### **Notes:**

1. This chapter does not cover:

- (a) slag or similar industrial waste prepared as macadam (heading 2517);

- (b) natural magnesium carbonate (magnesite), whether or not calcined (heading 2519);
- (c) sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 2710);
- (d) basic slag of Chapter 31;
- (e) slag wool, rock wool or similar mineral wools (heading 6806);
- (f) waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 7112); or
- (g) copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of headings 2601 to 2617, the term 'ores' means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading 2620 applies only to:

- (a) ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 2621); and
- (b) ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

**Subheading notes:**

- 1. For the purposes of subheading 2620 21, 'leaded gasoline sludges and leaded anti-knock compound sludges' mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
- 2. Ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620 60.

**CHAPTER 27**  
**MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION;**  
**BITUMINOUS SUBSTANCES; MINERAL WAXES**

**Notes:**

- 1. This chapter does not cover:
  - (a) separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 2711;

(b) medicaments of heading 3003 or 3004; or

(c) mixed unsaturated hydrocarbons of heading 3301, 3302 or 3805.

2. References in heading 2710 to 'petroleum oils and oils obtained from bituminous minerals'

difference of not more than 60 °C between the temperatures at which 5 % and 90 % by volume (including losses) distil;

Subheadings 2710 19 51 00 to 2710 19 69 00 cover only fuel oils of natural colour.

These subheadings do not cover heavy oils defined in paragraph (d) above for which it is not possible to determine:

— the distillation percentage at 250 °C by the ASTM D 86 method (zero shall be deemed to be a percentage),

— the kinematic viscosity at 50 °C by the ASTM D 445 method,

— or the diluted colour C by the ASTM D 1500 method.

Such products fall in subheadings 2710 19 71 00 to 2710 19 99 00.

2. For the purposes of heading 2712, the expression 'crude petroleum jelly' (subheading 2712 10 10) shall be taken as a

(k) (in respect of products of subheadings 2710 19 31 00 to 2710 19 99 00 only) desulphurization with hydrogen resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);

(l) (in respect of products of heading 2710 only) deparaffining by a process other than filtering;

(m) (in respect of products of subheadings 2710 19 31 00 to 2710 19 99 00 only) treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250 °C with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of subheadings 2710 19 71 to 2710 19 99 (e.g. hydrofinishing or decolorisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

(n) (in respect of products of subheadings 2710 19 51 00 to 2710 19 69 00 only) atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C by the ASTM D 86 method.

(o) (in respect of products of subheadings 2710 19 71 00 to 2710 19 99 00 only) treatment by means of a high-frequency electrical brush-discharge;

(p) solely for products under subheading 2712 90 31 00: de-oiling by fractional crystallization.

## **SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES**

### **Notes:**

1. (a) Goods (other than radioactive ores) answering to a description in heading 2844 or 2845 are to be classified in those headings and in no other heading of the nomenclature.





(e) hydrogen peroxide, solidified with urea (heading 2847), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 2851) other than calcium cyanamide, whether or not pure (Chapter 31).

3. Subject to the provisions of note 1 to Section VI, this chapter does not cover:

(a) sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;

(b) organo-inorganic compounds other than those mentioned in note 2 above;

(c) products mentioned in note 2, 3, 4 or 5 to Chapter 31;

(d) inorganic products of a kind used as luminophores, of heading 3206; glass frit and other glass in the form of powder, granules or flakes, of heading 3207;

(e) artificial graphite (heading 3801); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packings for retail sale, of heading 3824; cultured crystals (other than optical elements) weighing not less than 2,5 g each, of the halides of the alkali or alkaline-earth metals, of heading 3824;

(f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 7102 to 7105), or precious metals or precious-metal alloys of Chapter 71;

(g) the metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or

(h) optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 9001).

(e) spent (irradiated) fuel elements (cartridges) of nuclear reactors;

(f) radioactive residues whether or not usable.

The term 'isotopes', for the purposes of this note and of the wording of headings 2844 and 2845, refers to:

— individual nuclides, excluding, however, those existing in nature in the monoisotopic state,

(g) the products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for a specific use rather

5. (a) The esters of acid-function organic compounds of sub-chapters I to VII with organic compounds of these sub-chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-chapters.

(b) Esters of ethyl alcohol with acid-function organic compounds of sub-chapters I to VII are to

1. Within any one heading of this chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds), provided that they are not more specifically covered by any other subheading and that there is no residual subheading named 'Other' in the series of subheadings concerned.

### **CHAPTER 30 PHARMACEUTICAL PRODUCTS**

**Notes:**

1. This chapter does not cover:

(a) foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);

(b) plasters specially calcined or finely ground for use in dentistry (heading 2520);

(c) aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 3301);

(d) preparations of headings 3303 to 3307, even if they have therapeutic or prophylactic properties;

(e) soap or other products of heading 3401 containing added medicaments;

(f) preparations with a basis of plaster for use in dentistry (heading 3407); or

(g) blood albumin not prepared for therapeutic or prophylactic uses (heading 3502).

2. For the purposes of heading 3002, the expression 'modified immunological products' applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.

3. For the purposes of headings 3003 and 3004 and of note 4(d) to this chapter, the following are to be treated:

(2) vegetable extracts obtained by the treatment of mixtures of vegetable materials; and



3. Heading 3103 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:

(A) goods which answer to one or other of the descriptions given below:

(i) basic slag;



**Notes:**

1. This chapter does not cover:

(a) separate chemically defined elements or compounds (except those of heading 3203 or 3204, inorganic products of a kind used as luminophores (heading 3206), glass obtained from fused quartz or other fused silica in the forms provided for in heading 3207, and also dyes and other

(b) soap or other products of heading 3401; or

(c) gum, wood or sulphate turpentine or other products of heading 3805.

2. The expression 'odoriferous substances' in heading 3302 refers only to the substances of heading 3301, to odoriferous constituents isolated from those substances or to synthetic aromatics.

3. Headings 3303 to 3307 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

4. The expression 'perfumery, cosmetic or toilet preparations' in heading 3307 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

**CHAPTER 34**  
**SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS,**  
**LUBRICATING PREPARATIONS, ARTIFICIAL**  
**WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS,**  
**CANDLES AND SIMILAR ARTICLES,**  
**MODELLING PASTES, 'DENTAL WAXES' AND DENTAL PREPARATIONS WITH A**  
**BASIS OF PLASTER**

**Notes:**

1. This chapter does not cover:

(a) edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould-release preparations (heading 1517);

(b) separate chemically defined compounds; or

(c) shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 3305, 3306 or 3307).

2. For the purposes of heading 3401, the expression 'soap' applies only to soap soluble in water.

(a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

(b) reduce the surface tension of water to  $4,5 \times 10^{-2}$  N/m (45 dyn/cm) or less.

4. In heading 3403, the expression 'petroleum oils and oils obtained from bituminous minerals' applies to the products defined in note 2 to Chapter 27.

5. In heading 3404, subject to the exclusions provided below, the expression 'artificial waxes and prepared waxes' applies only to:

(A) chemically produced organic products of a waxy character, whether or not water-soluble;

(B) products obtained by mixing different waxes;

(C) products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

(a) products of heading 1516, 3402 or 3823, even if having a waxy character;

(b) unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 1521;

(c) mineral waxes or similar products of heading 2712, whether or not intermixed or merely coloured; or

(d) waxes mixed with, dispersed in or dissolved in a liquid medium (headings 3405, 3809, etc.).

## **CHAPTER 35**

2. For the purposes of heading 3505, the term 'dextrins' means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 %.

Such products with a reducing sugar content exceeding 10 % fall in heading 1702.

**Additional note:**

1. Heading 3504 includes concentrated milk proteins with a protein content of more than 85 % by weight, calculated on the dry matter.

**CHAPTER 36**  
**EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS;**  
**CERTAIN COMBUSTIBLE PREPARATIONS**

**Notes:**

1. This chapter does not cover separate chemically defined compounds other than those described in note 2(a) or (b) below.

2. The expression 'articles of combustible materials' in heading 3606 applies only to:

(a) metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar) falling under heading 1702.



- (b) fusel oil; Dippel's oil;
- (c) ink removers put up in packings for retail sale;
- (d) stencil correctors and other correcting fluids put up in packings for retail sale; and
- (e) ceramic firing testers, fusible (for example, Seger cones).

4. Throughout the nomenclature, 'municipal waste' means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term 'municipal waste', however, does not cover:

- (a) individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the nomenclature;
- (b) industrial waste;
- (c) waste pharmaceuticals, as defined in note 4(k) to Chapter 30;  
or
- (d) clinical waste, as defined in note 6(a) below.

5. For the purposes of heading 3825, 'sewage sludge' means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and un-stabilized sludge. Stabilized sludge when suitable for use as fertilizer is excluded (Chapter 31).

6. For the purposes of heading 3825, the expression 'other wastes' applies to:

- (a) clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
- (b) waste organic solvents;
- (c) wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
- (d) other wastes from chemical or allied industries.

The expression 'other wastes' does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 2710).

**Subheading note:**

1. For the purposes of subheadings 3825 41 and 3825 49, 'waste organic solvents' are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

## **SECTION VII PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF**

### **Notes:**

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2. Except for the goods of heading 3918 or 3919, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

## **CHAPTER 39 PLASTICS AND ARTICLES THEREOF**

### **Notes:**

1. Throughout the nomenclature, the expression 'plastics' means those materials of headings 3901 to 3914 which are or have been capable, either at the moment of polymerization or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticizer) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the nomenclature, any reference to 'plastics' also includes vulcanized fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This chapter does not cover:

(a) waxes of heading 2712 or 3404;

1. T 1. Tx1(t)-5.6(t)Fcp-5.3an1(.7(oure) )1.2( )5.6(o)gan-.3(s in wh)-5.9(i-5.7(fe)6seiej0 -1.1463 TD-iitnw( Iu3(s in d

(d) solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of



(b) resins, not highly polymerised, of the coumarone-indene type (heading 3911);

(c) other synthetic polymers with an average of at least five monomer units;

(d) silicones (heading 3910);

(e) resols (heading 3909) and other prepolymers.

4. The expression 'copolymers' covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.

For the purposes of this chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be,





(c) headgear or parts thereof (including bathing caps) of Chapter 65;

(d) mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;

(e) articles of Chapter 90, 92, 94 or 96; or

(f) articles of Chapter 95 (other than sports gl

(b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 4001 or 4002, as the case may be, provided that such rubber or

**SECTION VIII**  
**RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF;**  
**SADDLERY AND HARNESS; TRAVEL**

- (c) made-up articles of netting (heading 5608);
- (d) articles of Chapter 64;
- (e) headgear or parts thereof of Chapter 65;
- (f) whips, riding-crops or other articles of heading 6602;
- (g) cuff links, bracelets or other imitation jewellery (heading 7117);
- (h) fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally, Section XV);
- (i) strings, skins for drums or the like, or other parts of musical instruments (heading 9209);
- (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) articles of Chapter 95 (for example, toys, games, sports requisites); or
- (m) buttons, press-fasteners, snap-fasteners, press studs, button moulds or other parts of these articles, button blanks, of heading 9606.

2. (A) In addition to the provisions of note 1 above, heading 4202 does not cover:

- (a) bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 3923);
- (b) articles of plaiting materials (heading 4602).

(B) Articles of headings 4202 and 4203 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings, even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

3. For the purposes of heading 4203, the expression 'articles of apparel and clothing accessories' applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 9113).

**Additional note:**

1. For the purposes of the subheadings of heading 4202, the term 'outer surface' shall refer to the material of the outer surface of the container being visible to the naked eye, even where this material is the outer layer of a combination of materials which makes up the outer material of the container.

**CHAPTER 43**  
**FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF**

**Notes:**

1. Throughout the nomenclature, references to 'furskins', other than to raw furskins of heading 4301, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2. This chapter does not cover:



(a) wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 1211);

(b) bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 1401);

(c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 1404);

(d) activated charcoal (heading 3802);

(e) articles of heading 4202;

(f) goods of Chapter 46;

4. Products of heading 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of heading 4409, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation, provided it does not give them the character of articles of other headings.

5. Heading 4417 does not include products of heading 4409, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation, provided it does not give them the character of articles of other headings.

(c) articles of Chapter 95 (for example, toys, games, sports requisites).

**CHAPTER 46**  
**MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING**  
**MATERIALS;**  
**ASKETWARE AND WICKERWORK**

**Notes:**

1. In this chapter, the expression 'plaiting materials' means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2. This chapter does not cover:

(a) wallcoverings of heading 4814;

(b) twine, cordage, ropes or cables, plaited or not (heading 5607);

(c) footwear or headgear or parts thereof of Chapter 64 or 65;

(d) vehicles or bodies for vehicles of basketware (Chapter 87); or

(e) articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3. For the purposes of heading 4601, the expression 'plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands' means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

**SECTION X**  
**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED**  
**(WASTE AND SCRAP) PAPER OR**  
**PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF**

**CHAPTER 47**  
**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED**  
**(WASTE AND SCRAP) o,**

sulphate wood pulp or of 88 % or more for sulphite wood pulp after one hour in a caustic soda solution containing 18 % sodium hydroxide (NaOH) at 20 °C, and for sulphite wood pulp an ash content that does not exceed 0,15 % by weight.

**CHAPTER 48**  
**PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD**

**Notes:**

1. For the purposes of this chapter, except where the context otherwise requires, a reference to 'paper' includes references to paperboard (irrespective of thickness or weight per m<sup>2</sup>).

2. This chapter does not cover:

(a) articles of Chapter 30;

(b) stamping foils of heading 3212;

(c) perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);

(d) paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 3401) or with polishes, creams or similar preparations (heading 3405);

(e) sensitized paper or paperboard of headings 3701 to 3704;

(f) paper impregnated with diagnostic or laboratory reagents (heading 3822);

(g) paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wallcoverings of heading 4814 (Chapter 39);

(h) articles of heading 4202 (for example, travel goods);

(ij) articles of Chapter 46 (manufactures of plaiting material);

(k) paper yarn or textile articles of paper yarn (Section XI);

(l) articles of Chapter 64 or 65;

(m) abrasive paper or paperboard (heading 6805) or paper- or paperboard-backed mica (heading 6814) (paper and paperboard coated with mica powder are, however, to be classified in this chapter);

(n) metal foil backed with paper or paperboard (Section XV);

(o) articles of heading 9209; or

(p) articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).

3. Subject to the provisions of note 7, headings 4801 to 4805 include paper and paperboard which have been subjected to calendering, supercalendering, glazing or similar finishing, false watermarking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 4803 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

4. In this chapter, the expression 'newsprint' means uncoated paper of a kind used for the printing of newspapers, of which not less than 65 % by weight of the total fibre content consists of wood











- (l) articles of textile materials of heading 4201 or 4202;
- (m) products or articles of Chapter 48 (for example, cellulose wadding);
- (n) footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) hairnets or other headgear or parts thereof of Chapter 65;
- (p) goods of Chapter 67;
- (q) abrasive-coated textile material (heading 6805) and also carbon fibres or articles of carbon fibres of heading 6815;
- (r) glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
- (t) articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (u) articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
- (v) articles of Chapter 97.

2. (A) Goods classifiable in Chapters 50 to 55 or in heading 5809 or 5902 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

(B) For the purposes of the above rule:

- (a) gimped horsehair yarn (heading 5110) and metallised yarn (heading 5605) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
- (b) the choice of the appropriate heading shall be effected by determining first the chapter and then the applicable heading within that chapter, disregarding any materials not classified in that chapter;
- (c) when both Chapters 54 and 55 are involved with any other chapter, Chapters 54 and 55 are to be treated as a single chapter;
- (d) where a chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.



(i) 85 g in the case of man-made filament yarn of

- single yarn of nylon or other polyamides, or of polyesters: 60 cN/tex,
- multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters: 53 cN/tex,
- single, multiple (folded) or cabled yarn of viscose rayon: 27 cN/tex.

7. For the purposes of this section, the expression 'made up' means:

- (a) cut otherwise than into squares or rectangles;
- (b) produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, tablecloths, scarf squares, blankets);
- (c) hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
- (d) cut to size and having undergone a process of drawn thread work;
- (e) assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
- (f) knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8. For the purposes of C C C.rn ns:

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**Subheading notes**

1. In this section and, where applicable, throughout the nomenclature, the following expressions

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(e) 'Unbleached woven fabric':

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(f) 'Bleached woven fabric':

Woven fabric which:

The process of mercerization does not affect the classification of yarns or fabrics within the above categories.

The definitions at e) to (ij) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(k) 'Plain weave':

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under note 2 to this section for the classification of a product of Chapters 50 to 55 or of heading 5809 consisting of the same textile materials.

(B) For the application of this rule:

(a) where appropriate, only the part which determines the classification under interpretative rule 3 shall be taken into account;

(b) in the case of textile products consisting of a ground fabric and a pile or looped surface, no account shall be taken of the ground fabric;

(c) in the case of embroidery of heading 5810 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.



**CHAPTER 52  
COTTON**

**Subheading note:**

1. For the purposes of subheadings 5209 42 and 5211 42, the expression 'denim' means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

**CHAPTER 53  
OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN  
AND WOVEN FABRICS OF PAPER YARN**

**Additional note:**

1. (A) For the purposes of subheadings 5306 10 90 00, 5306 20 90 00 and 5308 20 90 00, the expression 'put up for retail sale' in relation to yarn (single, multiple or cabled) means, subject to the exceptions in paragraph (B) below, yarn put up:

(a) in balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding 200 grams;

(b) in hanks or skeins of a weight not exceeding 125 grams;

(c) in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding 125 grams.

(B) Exceptions:

(a) multiple or cabled yarn, unbleached, in hanks or skeins;

(b) multiple or cabled yarn, put up:

(i) in cross-reeled hanks or skeins; or

(ii) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

**CHAPTER 54  
MAN-MADE FILAMENTS**

**Notes:**

1. Throughout the nomenclature, the term 'man-made fibres' means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

(a) by polymerization of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or

(b) by chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms 'synthetic' and 'artificial', used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b).

The terms 'man-made', 'synthetic' and 'artificial' shall have the same meanings when used in relation to 'textile materials'.

2. Headings 5402 and 5403 do not apply to synthetic or artificial filament tow of Chapter 55.

## **CHAPTER 55 MAN-MADE STAPLE FIBRES**

### **Notes:**

1. Headings 5501 and 5502 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

(a) length of tow exceeding 2 m;

(b) twist less than five turns per metre;

(c) measuring per filament less than 67 decitex;

(d) synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100 % of its length;

(e) total measurement of tow more than 20 000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 5503 or 5504.

## **CHAPTER 56 WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF**

### **Notes:**

1. This chapter does not cover:

(a) wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 3401, polishes, creams or similar preparations of heading 3405, fabric softeners of heading 3809), where the textile material is present merely as a carrying medium;

(b) textile products of heading 5811;

(c) natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 6805);

(d) agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 6814); or

(e) metal foil on a backing of felt or nonwovens (Section XV).

2. The term 'felt' includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Headings 5602 and 5603 cover, respectively, felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber, whatever the nature of these materials (compact or cellular).

Heading 5603 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 5602 and 5603 do not, however, cover:

(a) felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

(b) nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

(c) plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4. Heading 5604 does not cover textile yarn, or strip or the like of heading 5404 or 5405, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

## **CHAPTER 57**

### **CARPETS AND OTHER TEXTILE FLOOR COVERINGS**

#### **Notes:**

1. For the purposes of this chapter, the term 'carpets and other textile floor coverings' means floor

**Notes:**

1. This chapter does not apply to textile fabrics referred to in note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2. Heading 5801 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3. For the purposes of heading 5803, 'gauze' means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4. Heading 5804 does not apply to knotted net fabrics of twine, cordage or rope, of heading 5608.

5. For the purposes of heading 5806, the expression 'narrow woven fabrics' means:

(a) woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;

(b) tubular woven fabrics of a flattened width not exceeding 30 cm; and

(c) bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 5808.

6. In heading 5810, the expression 'embroidery' means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 5805).

7. In addition to the products of heading 5809, this chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

**CHAPTER 59**  
**IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS;**  
**TEXTILE ARTICLES OF A KIND SUITABLE**  
**FOR INDUSTRIAL USE**

**Notes:**

(1) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually, Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(2) products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 and 30 °C (usually, Chapter 39);

(3) products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually, Chapters 50 to 55, 58 or 60);

(5) plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

(6) textile products of heading 5811;

(b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 5604.

3. For the purposes of heading 5905, the expression 'textile wallcoverings' applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wallcoverings consisting of textile flock or dust fixed directly on a backing of paper (heading 4814) or on a textile backing (generally, heading 5907).

4. For the purposes of heading 5906, the expression 'rubberised textile fabrics' means:

(a) textile fabrics impregnated, coated, covered or laminated with rubber:

(i) weighing not more than 1 500 g/m<sup>2</sup>;

or

(ii) weighing more than 1 500 g/m<sup>2</sup> and containing more than 50 % by weight of textile material;

(b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 5604; and

(c) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 5811.



(vi) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

— one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more



5. Heading 6109 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purposes of heading 6111:

(a) the expression ‘babies’ garments and clothing accessories’ means articles for young children of a body height not exceeding 86 cm; it also covers babies’ napkins;

(b) articles which are prima facie classifiable both in heading 6111 and in other headings of this chapter are to be classified in heading 6111.

7. For the purposes of heading 6112 ‘ski suits’ means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a ‘ski overall’, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar, the ski overall may have pockets or footstraps; or

(b) a ‘ski ensemble’, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

— one garment such as an anorak, windcheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

— one pair of trousers, whether or not extending above waist level, one pair of breeches or one bib and brace overall.

The ‘ski ensemble’ may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a ‘ski ensemble’ must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8. Garments which are prima facie classifiable both in heading 6113 and in other headings of this chapter, excluding heading 6111, are to be classified in heading 6113.

9. Garments of this chapter designed for left-over-right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right-over-left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.

10. Articles of this chapter may be made of metal thread.

**Additional notes:**

1. For the application of note 3(b) to this chapter, the components of an ensemble must be made up entirely in a single identical fabric, subject to compliance with the other conditions laid down in the said note.

For this purpose:

— the fabric used can be unbleached, bleached, dyed, of yarns of different colours or printed,

— a pullover or waistcoat with ribbing is to be considered as a component of an ensemble, even if there is no ribbing on the component intended to cover the lower part of the body, provided that the ribbing is not sewn on but produced directly by the knitting process.

Sets of garments are not regarded as ensembles when their components are made up in different fabrics, even if the difference is due only to their respective colours.

All the components of an ensemble must be presented together for retail sale as a single unit. Individual wrapping or separate labelling of each component of such a single unit does not influence its classification as an ensemble.

2. For the purposes of heading 6109, the terms ‘singlets’ and ‘other vests’ include garments, even if of a fancy design, worn next to the body, without collar, with or without sleeves, including those with shoulder straps.

These garments, which are intended to cover the upper part of the body, often possess many characteristics in common with those of T-shirts or with more traditional kinds of singlets and other vests of heading 6109.

3. Heading 6111 and subheadings 6116 10 20 and 6116 10 80 cover gloves, mittens and mitts, impregnated, coated or covered with plastics or rubber, even if they are:

— made up from knitted or crocheted textile fabrics impregnated, coated or covered with plastics or rubber of heading 5903 or 5906, or

— made up from unimpregnated, uncoated or uncovered knitted or crocheted textile fabrics and subsequently impregnated, coated or covered with plastics or rubber.

Where knitted or crocheted textile fabrics serve only as reinforcement, gloves, mittens or mitts impregnated, coated or covered with cellular plastics or cellular rubber belong in Chapter 39 or 40, even if they are made up from unimpregnated, uncoated or uncovered knitted or crocheted textile fabrics and subsequently impregnated, coated or covered with cellular plastics or cellular rubber (note 2(a)(5) and note 4, last paragraph, to Chapter 59).

## **CHAPTER 62**

### **ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED**

#### **Notes:**

1. This chapter applies only to made-up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 6212).

2. This chapter does not cover:

(a) worn clothing or other worn articles of heading 6309; or

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term 'ensemble' does not apply to tracksuits or ski suits, of heading 6211.

4. For the purposes of heading 6209:

(a) the expression 'babies' garments and clothing accessories' means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

(b) articles which are prima facie classifiable both in heading 6209 and in other headings of this chapter are to be classified in heading 6209.

5. Garments which are prima facie classifiable both in heading 6210 and in other headings of this chapter, excluding heading 6209, are to be classified in heading 6210.

6. For the purposes of heading 6211, 'ski suits' means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a 'ski overall', that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar, the ski overall may have pockets or footstraps; or

(b) a 'ski ensemble', that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

— one garment, such as an anorak, windcheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

— one pair of trousers, whether or not extending above waist level, one pair of breeches or one bib and brace overall.

The 'ski ensemble' may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a 'ski ensemble' must be made up in a fabric of the same texture, style and composition, whether or not of the same colour; they also must be of corresponding or compatible size.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 6213). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 6214.

8. Garments of this chapter designed for left-over-right closure at the front shall be regarded as men's or boys' garments, and those designed for right-over-left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

9. Articles of this chapter may be made of metal thread.

**Additional notes:**

1. For the application of note 3(b) to this chapter, the components of an ensemble must be made up entirely in a single identical fabric, subject to compliance with the other conditions laid down in the said note.

For this purpose, the fabric used can be unbleached, bleached, dyed, of yarns of different colours or printed.

Sets of garments are not regarded as ensembles when their components are made up in different fabrics, even if the difference is due only to their respective colours.

All the components of an ensemble must be presented together for retail sale as a single unit. Individual wrapping or separate labelling of each component of such a single unit does not influence its classification as an ensemble.

2. Headings 6209 and 6216 cover gloves, mittens and mitts, impregnated, coated or covered with plastics or rubber, even if they are:

— made up from textile fabrics (other than knitted or crocheted) impregnated, coated or covered with plastics or rubber of heading 5903 or 5906,  
or

— made up from unimpregnated, uncoated or uncovered textile fabrics (other than knitted or crocheted) and subsequently impregnated, coated or covered with plastics or rubber.

Where textile fabrics (other than knitted or crocheted) serve only as reinforcement, gloves, mittens or mitts impregnated, coated or covered with cellular plastics or cellular rubber belong in Chapter 39 or 40, even if they are made up from unimpregnated, uncoated or uncovered textile fabrics (other than knitted or crocheted) and subsequently impregnated, coated or covered with cellular plastics or cellular rubber (note 2(a)(5) and note 4, last paragraph, to Chapter 59).

**CHAPTER 63**

- clothing and clothing accessories, and parts thereof,
  - blankets and travelling rugs,
  - bedlinen, table linen, toilet linen and kitchen linen,
  - furnishing articles, other than carpets of headings 5701 to 5705 and tapestries of heading 5805;
- (b) footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

- they must show signs of appreciable wear, and
- they must be presented in bulk or in bales, sacks or similar packings.

**SECTION XII**  
**FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS,**  
**SEAT-STICKS, WHIPS, RIDING-CROPS**  
**AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE**  
**THEREWITH;**  
**ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR**

**CHAPTER 64**  
**FOOTWEAR, GAITERS AND THE LIKE;**  
**PARTS OF SUCH ARTICLES**

**Notes:**

1. This chapter does not cover:

- (a) disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
- (b) footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
- (c) worn footwear of heading 6309;
- (d) articles of asbestos (heading 6812);
- (e) orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 9021); or
- (f) toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2. For the purposes of heading 6406, the term 'parts' does not include pegs, protectors, eyelets,

**CHAPTER 65**  
**HEADGEAR AND PARTS THEREOF**

**Notes:**

1. This chapter does not cover:

(a) worn headgear of heading 6309;

(b) asbestos headgear (heading 6812); or

(c) dolls' hats, other toy hats or carnival articles of Chapter 95.

2. Heading 6502 does not cover hat shapes made by sewing, other than those obtained simply by sewing strips in spirals.

**CHAPTER 66**  
**UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS,**  
**RIDING-CROPS AND PARTS THEREOF**

**Notes:**

1. This chapter does not cover:

(a) measure walking sticks or the like (heading 9017);

(b) firearm-sticks, swordsticks, loaded walking sticks or the like (Chapter 93); or





- (g) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
- (h) dental burrs (heading 9018);
- (ij) articles of Chapter 91 (for example, clocks and clock cases);
- (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (l) articles of Chapter 95 (for example, toys, games and sports requisites);
- (m) articles of heading 9602, if made of materials specified in note 2(b) to Chapter 96, or of heading 9606 (for example, buttons), 9609 (for example, slate pencils) or 9610 (for example, drawing slates); or
- (n) articles of Chapter 97 (for example, works of art).

2. In heading 6802, the expression 'worked monumental or building stone' applies not only to the varieties of stone referred to in heading 2515 or 2516 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

## **CHAPTER 69 CERAMIC PRODUCTS**

### **Notes:**

1. This chapter applies only to ceramic products which have been fired after shaping. Headings 6904 to 6914 apply only to such products other than those classifiable in headings 6901 to 6903.
2. This chapter does not cover:
  - (a) products of heading 2844;
  - (b) articles of heading 6804;
  - (c) articles of Chapter 71 (for example, imitation jewellery);
  - (d) cermets of heading 8113;
  - (e) articles of Chapter 82;
  - (f) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
  - (g) artificial teeth (heading 9021);
  - (h) articles of Chapter 91 (for example, clocks and clock cases);
  - (ij) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(k) articles of Chapter 95 (for example, toys, games and sports requisites);

(l) articles of heading 9606 (for example, buttons) or of heading 9614 (for example, smoking pipes); or

(m) articles of Chapter 97 (for example, works of art).

## **CHAPTER 70 GLASS AND GLASSWARE**

### **Notes:**

1. This chapter does not cover:

(a) goods of heading 3207 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);

(b) articles of Chapter 71 (for example, imitation jewellery);

(c) optical fibre cables of heading 8544, electrical insulators (heading 8546) or fittings of insulating material of heading 8547;

(d) optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;

(e) lamps or lighting fittings, illuminated signs, illuminated nameplates or the like, having a permanently fixed light source, or parts thereof of heading 9405;

(f) toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or

(g) buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of headings 7003, 7004 and 7005:

(a) glass is not regarded as 'worked' by reason of any process it has undergone before annealing;

(a) mineral wools with a silica (SiO<sub>2</sub>) content not less than 60 % by weight;

(b) mineral wools with a silica (SiO<sub>2</sub>) content less than 60 % but with an alkaline oxide (K<sub>2</sub>O or Na<sub>2</sub>O) content exceeding 5 % by weight or a boric oxide (B<sub>2</sub>O<sub>3</sub>) content exceeding 2 % by weight.

Mineral wools which do not comply with the above specifications fall in heading 6806.

5. Throughout the nomenclature, the expression 'glass' includes fused quartz and other fused silica.

**Subheading note**

1. For the purposes of subheadings 7013 21, 7013 31 and 7013 91, the expression 'lead crystal' means only glass having a minimum lead monoxide (PbO) content by weight of 24 %.

**SECTION XIV  
NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES,  
PRECIOUS METALS, METALS CLAD WITH  
PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN**

**CHAPTER 71  
NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES,  
PRECIOUS METALS, METALS CLAD WITH  
PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN**

**Notes:**

1. Subject to note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:

(a) of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or

(b) of precious metal or of metal clad with precious metal, are to be classified in this chapter.

2. (a) Headings 7113, 7114 and 7115 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing note does not apply to such articles.

(b) Heading 7116 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3. This chapter does not cover:

(a) amalgams of precious metal, or colloidal precious metal (heading 2843);





3. For the classification of alloys in the subheadings of heading 7110, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which

(b) springs and leaves for springs, of base metal, other than clock or watch springs (heading 9114); and

(c) articles of headings 8301, 8302, 8308, 8310 and frames and mirrors, of base metal, of heading 8306.

In Chapters 73 to 76 and 78 to 82 (but not in heading 7315), references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout the nomenclature, the expression 'base metals' means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4. Throughout the nomenclature, the term 'cermets' means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term 'cermets' includes sintered metal carbides (metal carbides sintered with a metal).

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.

(b) An alloy composed of base metals of this section and of elements not falling within this section is to be treated as an alloy of base metals of this section if the total weight of such metals equals or exceeds the total weight of the other elements present.

(c) In this section, the term 'alloys' includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6. Unless the context otherwise requires, any reference in the nomenclature to a base metal includes a reference to alloys which, by virtue of note 5 above, are to be classified as alloys of that metal.

7. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the interpretative rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal.

(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of note 5, it is classified.

(c) A cermet of heading 8113 is regarded as a single base metal.

8. In this section, the following expressions have the meanings hereby assigned to them:

(a) Waste and scrap





(d) Steel

Ferrous materials other than those of heading 7203 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2 % or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) Stainless steel

Alloy steels containing, by weight, 1,2 % or less of carbon and 10,5 % or more of chromium, with or without other elements.

(f) Other alloy steel

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0,3 % or more of aluminium,
- 0,0008 % or more of boron,
- 0,3 % or more of chromium,
- 0,3 % or more of cobalt,
- 0,4 % or more of copper,
- 0,4 % or more of lead,
- 1,65 % or more of manganese,
- 0,08 % or more of molybdenum,
- 0,3 % or more of nickel,
- 0,06 % or more of niobium,
- 0,6 % or more of silicon,
- 0,05 % or more of titanium,
- 0,3 % or more of tungsten (wolfram),
- 0,1 % or more of vanadium,
- 0,05 % or more of zirconium,
- 0,1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) Remelting scrap ingots of iron or steel

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) Granules

Products of which less than 90 % by weight passes through a sieve with a mesh aperture of 1 mm and of which 90 % or more by weight passes through a sieve with a mesh aperture of 5 mm.

(ij) Semi-finished products

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and other products of solid section, which have not been further worked than subjected to primary

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at ( ), (k),

(l) or (m) above or to the definition of wire.

Chapter 72 does not include products of heading 7301 or 7302.

(o) Wire

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) Hollow drill bars and rods

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 7304.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering

— more than 0,01 % of tellurium,

— more than 0,05 % of bismuth.

(c) Silicon-electrical steel

Alloy steels containing by weight at least 0,6 % but not more than 6 % of silicon and not more than 0,08 % of carbon. They may also contain by weight not more than 1 % of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) High-speed steel

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7 % or more, 0,6 % or more of carbon and 3 to 6 % of chromium.

(e) Silico-manganese steel

Alloy steels containing by weight:

— not more than 0,7 % of carbon,

— 0,5 % or more but not more than 1,9(re than)-6.1( 1s3(ni)1dftr8:4(t)7.7( )-5.1(re thes(o)-.4(7n )-11.(t no)-6.1( )T0 -1

— 'Tool steel': for the purposes of subheadings 7224 10 10, 7224 90 02, 7225 30 10, 7225 40 12,

**CHAPTER 73**  
**ARTICLES OF IRON OR STEEL**

**Notes:**

1. In this chapter, the expression 'cast iron' applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in note 1(d) to Chapter 72.
2. In this chapter, the word 'wire' means hot- or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

**Additional notes:**

1. The term "drilling rods" referred to in tariff heading 7304 shall be understood to mean seamless tubes, whose characteristics are prescribed by specific standards, which are intended to be used to transfer rotation and adjustment of axial pressure on interchangeable tools (crown, chisel or a like) in exploration and exploitation of the crude oil and gas.

**CHAPTER 74**  
**COPPER AND ARTICLES THEREOF**

**Notes:**

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Refined copper:

Metal containing at least 99,85 % by weight of copper;

or

Metal containing at least 97,5 % by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

Other elements

Element Limiting content % by weight

Ag Silver 0,25

As Arsenic 0,5

Cd Cadmium 1,3

Cr Chromium 1,4

Mg Magnesium 0,8

Pb Lead 1,5

S Sulphur 0,7

Sn Tin 0,8

Te Tellurium 0,8

Zn Zinc 1

Zr Zirconium 0,3

Other elements (1), each 0,3

- (1) Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) Copper alloys:

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

(i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table;

or

(ii) the total content by weight of such other elements exceeds 2,5 %.

(c) Master alloys:

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 2848.

(d) Bars and rods:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including



In the case of heading 7414, however, the term 'wire' applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(g) Plates, sheets, strip and foil:

Flat-surfaced products (other than the unwrought products of heading 7403), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including 'modified rectangles' of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

— of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

— of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 7409 and 7410 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) Tubes and pipes:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading note:**

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Copper-zinc base alloys (brasses):

Alloys of copper and zinc, with or without other elements. When other elements are present:

— zinc predominates by weight over each of such other elements,

— any nickel content by weight is less than 5 % (see copper-nickel-zinc alloys (nickel silvers)),  
and

— any tin content by weight is less than 3 % (see copper-tin alloys (bronzes)).

(b) Copper-tin base alloys (bronzes):

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3 % or more the zinc content by weight may exceed that of tin but must be less than 10 %.

(c) Copper-nickel-zinc base alloys (nickel silvers):

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5 % or more by weight (see copper-zinc alloys (brasses)).

(d) Copper-nickel base alloys:

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1 % of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

## **CHAPTER 75 NICKEL AND ARTICLES THEREOF**

### **Notes:**

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Bars and rods:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular') cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular') cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil:

Flat-surfaced products (other than the unwrought products of heading 7502), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including 'modified rectangles' of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

— of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

— of a shape other than rectangular or square, of any size.

Heading 7506 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading notes:**

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Nickel, not alloyed:

Metal containing by weight at least 99 % of nickel plus cobalt, provided that:

(i) the cobalt content by weight does not exceed 1,5 %, and

(ii) the content by weight of any other element does not exceed the limit specified in the following table:

| Other elements | Element              | Limiting content % by weight |
|----------------|----------------------|------------------------------|
|                | Fe Iron              | 0,5                          |
|                | O Oxygen             | 0,4                          |
|                | Other elements, each | 0,3                          |

(b) Nickel alloys:

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

(i) the content by weight of cobalt exceeds 1,5 %,

(ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or

(iii) the total content by weight of elements other than nickel plus cobalt exceeds 1 %.

2. Notwithstanding the provisions of chapter note 1(c), for the purposes of subheading 7508 10 the term 'wire' applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

**CHAPTER 76**  
**ALUMINIUM AND ARTICLES THEREOF**

**Notes:**

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Bars and rods:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section

perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading notes:**

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Aluminium, not alloyed:

Metal containing by weight at least 99 % of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

Other elements

Element Limiting content % by weight

Fe + Si (iron plus silicon) 1

Other elements (1), each 0,1 (2)

(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.

(2) Copper is permitted in a proportion greater than 0,1 % but not more than 0,2 %, provided that neither the chromium nor manganese content exceeds 0,05 %.

(b) Aluminium alloys:

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table;

or

(ii) the total content by weight of such other elements exceeds 1 %.

(a) Bars and rods:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular') cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular') cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil:

Flat-surfaced products (other than the unwrought products of heading 7801), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including 'modified rectangles' of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

— of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

— of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 7804 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and

pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading note:**

1. In this chapter, the expression 'refined lead' means:  
Metal containing by weight at least 99,9 % of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

| Other elements | Element                       | Limiting content % by weight |
|----------------|-------------------------------|------------------------------|
|                | Ag Silver                     | 0,02                         |
|                | As Arsenic                    | 0,005                        |
|                | Bi Bismuth                    | 0,05                         |
|                | Ca Calcium                    | 0,002                        |
|                | Cd Cadmium                    | 0,002                        |
|                | Cu Copper                     | 0,08                         |
|                | Fe Iron                       | 0,002                        |
|                | S Sulphur                     | 0,002                        |
|                | Sb Antimony                   | 0,005                        |
|                | Sn Tin                        | 0,005                        |
|                | Zn Zinc                       | 0,002                        |
|                | Other (for example, Te), each | 0,001                        |

**CHAPTER 79**  
**ZINC AND ARTICLES THEREOF**

**Notes:**

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Bars and rods:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equi5.2(1)9/l-1.k6.9(r)-5( 0,08

! | e s ] )

simple trimming or de-scaling), provided that



Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80 % by weight of the particles pass through a sieve with 63  $\mu\text{m}$  (microns) mesh. It must contain at least 85 % by weight of metallic zinc.

## **CHAPTER 80 TIN AND ARTICLES THEREOF**

### **Notes:**

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Bars and rods:

Rolled, extruded, drawn or forged products, not in

— of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 8004 and 8005 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes:

1. Apart from blowlamps, portable forges, grinding wheels with frameworks, manicure and pedicure sets, and goods of heading 8209, this chapter covers only articles with a blade, working edge, working surface or other working part of:

(a) base metal;

(b) metal carbides or cermets;

(c) precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or

(d) abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 8466). However, parts of general use as defined in note 2 to Section XV are in all cases excluded from this chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 8510.

3. Sets consisting of one or more knives of heading 8211 and at least an equal number of articles of heading 8215 are to be classified in heading 8215.

### **CHAPTER 83** **MISCELLANEOUS ARTICLES OF BASE METAL**

#### **Notes:**

1. For the purposes of this chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 7312, 7315, 7317, 7318 or 7320, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this chapter.

2. For the purposes of heading 8302, the word 'castors' means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that

1. This section does not cover:

(a) transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 4010); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 4016);

(b) articles of leather or of composition leather (heading 4204) or of furskin (heading 4303), of a kind used in machinery or mechanical appliances or for other technical uses;

(c) bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

(d) perforated cards for jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);

(e) transmission or conveyor belts or belting, of textile material (heading 5910) or other articles of textile material for technical uses (heading 5911);

(f) precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7102 to 7104, or articles wholly of such stones of heading 7116, except unmounted worked sapphires and diamonds for styli (heading 8522);

(g) parts of general use, as defined in note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(h) drill pipe (heading 7304);

(ij) endless belts of metal wire or strip (Section XV);

(k) articles of Chapter 82 or 83;

(l) articles of Section XVII;

(m) articles of Chapter 90;

(n) clocks, watches or other articles of Chapter 91;

(o) interchangeable tools of heading 8207 or brushes of a kind used as parts of machines (heading 9603); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 6804 or 6909);

(p) articles of Chapter 95; or

(q) typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 9612 if inked or otherwise prepared for giving impressions).

2. Subject to note 1 to this section, note 1 to Chapter 84 and note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rules:

(a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than

- (a) millstones, grindstones or other articles of Chapter 68;
- (b) machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
- (c) laboratory glassware (heading 7017); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 7019 or 7020);
- (d) articles of heading 7321 or 7322 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
- (e) electromechanical domestic appliances of heading 8509; digital cameras of heading 8525; or
- (f) hand-operated mechanical floor sweepers, not motorised (heading 9603).

2. Subject to the operation of note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings 8401 to 8424 and at the same time to a description in one or other of the headings 8425 to 8480 is to be classified under the appropriate heading of the former group and not the latter.

Heading 8419 does not, however, cover:

- (a) germination plant, incubators or brooders (heading 8436);
- (b) grain dampening machines (heading 8437);
- (c) diffusing apparatus for sugar juice extraction (heading 8438);
- (d) machinery for the heat treatment of textile yarns, fabrics or made-up textile articles (heading 8451); or
- (e) machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 8422 does not cover:

- (a) sewing machines for closing bags or similar containers (heading 8452); or
- (b) office machinery of heading 8472.

Heading 8424 does not cover ink-jet printing machines (heading 8443 or 8471).

3. A machine tool for working any material which answers to a description in heading 8456 and at the same time to a description in heading 8457, 8458, 8459, 8460, 8461, 8464 or 8465 is to be classified in heading 8456.

4. Heading 8457 applies only to machine tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:

- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres);

(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station); or

6. Heading 8482 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 % or by more than 0,05 mm, whichever is less.

Other steel balls are to be classified in heading 7326.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to note 2 to this chapter and note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 8479. Heading 8479 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading 8470, the term 'pocket-size' applies only to machines the dimensions of which do not exceed 170 mm × 100 mm × 45 mm.

**Subheading notes:**

1. For the purposes of subheading 8471 49, the term 'systems' means automatic data-processing machines whose units satisfy the conditions laid down in note 5(B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

2. Subheading 8482 40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

**Additional notes:**

1. For the purposes of subheadings 8407 10 and 8409 10, the expression 'aircraft engines' shall apply only to engines designed for fitting with an airscrew or rotor.

2. Subheading 8471 70 51 shall also apply to CD-ROM drives, being storage units for automatic data-processing machines, which consist of drive units designed for retrieving the signals from CD-ROMs, audio CDs and photo CDs and equipped with a jack for earphones, a volume-control button or a start/stop button.

**CHAPTER 85**  
**ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND**  
**RECORDERS AND REPRODUCERS,**  
**TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS,**  
**AND PARTS AND ACCESSORIES OF SUCH ARTICLES**

**Notes:**

1. This chapter does not cover:

(a) electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;



(b) articles of glass of heading 7011; or

(c) electrically heated furniture of Chapter 94.

2. Headings 8501 to 8504 do not apply to goods described in heading 8511, 8512, 8540, 8541 or 8542.

However, metal tank mercury arc rectifiers remain classified in heading 8504.

3. Heading 8509 covers only the following electromechanical machines of the kind commonly used for domestic purposes:



(c) articles of Chapter 82 (tools);

(d) articles of heading 8306;

(e) machines or apparatus of headings 8401 to 8479, or parts thereof; articles of heading 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of heading 8483;

(f) electrical machinery or equipment (Chapter 85);

(g) articles of Chapter 90;

(h) articles of Chapter 91;

(ij) arms (Chapter 93);

(k) lamps or lighting fittings of heading 9405;

(l) brushes of a kind used as parts of vehicles (heading 9603).

3. References in Chapters 86 to 88 to 'parts' or 'accessories' do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those chapters. A part or accessory which answers to a description in two or more of the headings of those chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. For the purposes of this section:

(a) vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;

(b) amphibious motor vehicles are classified under the appropriate heading of Chapter 87;

(c) aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5. Air-cushion vehicles are to be classified in this section with the vehicles to which they are most akin as follows:

(a) in Chapter 86 if designed to travel on a guide-track (hovertrains);

(b) in Chapter 87 if designed to travel over land or over both land and water;

**Additional notes:**

1. Subject to the provisions of additional note 3 to Chapter 89, tools and articles necessary for the



2. Subheadings 8905 10 10 and 8905 90 10 are to be taken to apply only to vessels and floating docks, designed as seagoing.

3. For the purpose of heading 8908, the expression 'vessels and other floating structures for breaking up' includes the following articles when presented for breaking up, on condition that they have formed part of their normal equipment:

— spare parts (such as propellers), whether or not in a new condition,

— movable articles (furniture, kitchen equipment, tableware, etc.) showing clear evidence of use.

**SECTION XVIII**  
**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING,**  
**PRECISION, MEDICAL OR SURGICAL**  
**INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES;**  
**MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF**

**CHAPTER 90**  
**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING,**  
**PRECISION, MEDICAL OR SURGICAL**  
**INSTRUMENTS AND APPARATUS;**  
**PARTS AND ACCESSORIES THEREOF**

**Notes:**

1. This chapter does not cover:

(a) articles of a kind used in machines, appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading 4016), of leather or of composition leather (heading 4204) or of textile material (heading 5911);

(b) supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);

(c) refractory goods of heading 6903; ceramic wares for laboratory, chemical or other technical uses, of heading 6909;

(d) glass mirrors, not optically worked, of heading 7009, or mirrors of base metal or of precious metal, not being optical elements (heading 8306 or Chapter 71);

(e) goods of heading 7007, 7008, 7011, 7014, 7015 or 7017;

(f) parts of general use, as defined in note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);

(g) pumps incorporating measuring devices, of heading 8413; weight-operated counting and checking machinery, or separately presented weights for balances (heading 8423); lifting or

handling machinery (headings 8425 to 8428); paper or paperboard cutting machines of all kinds (heading 8441); fittings for adjusting work or tools on machine tools, of heading 8466, including fittings with optical devices for reading the scale (for example, 'optical' dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 8470); valves and other appliances (heading 8481);

(h) searchlights or spotlights of a kind used for cycles or motor vehicles (heading 8512); portable electric lamps of heading 8513; cinematographic sound recording, reproducing or re-recording apparatus (heading 8519 or 8520); sound-heads (heading 8522); still image video cameras, other video camera recorders and digital cameras (heading 8525); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 8526); numerical control apparatus of heading 8537; sealed beam lamp units of heading 8539; optical fibre cables of heading 8544;

(ij) searchlights or spotlights of heading 9405;

(k) articles of Chapter 95;

(l) capacity measures, which are to be classified according to their constituent material; or

(m) spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 3923 or Section XV).

2. Subject to note 1 above, parts and accessories for machines, apparatus, instruments or articles of this chapter are to be classified according to the following rules:

(a) Parts and accessories which are goods included in any of the headings of this chapter or of Chapter 84, 85 or 91 (other than heading 8485, 8548 or 9033) are in all cases to be classified in their respective headings.

(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading

— supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 9032 applies only to:

(a) instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and

(b) automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

**Additional note:**

1. For the purposes of subheadings 9015 10 10, 9015 20 10, 9015 30 10, 9015 40 10, 9015 80 11, 9015 80 19, 9024 10 10, 9024 80 10, 9025 19 91, 9025 80 91, 9026 10 51, 9026 10 59, 9026 20 30, 9026 80 91, 9027 10 10, 9027 80 11, 9027 80 13, 9027 80 17, 9030 39 30, 9030 89 92, 9031 80 32, 9031 80 34, 9031 80 39 and 9032 10 30, the expression 'electronic' means instruments and apparatus which incorporate one or more articles of heading 8540, 8541 or 8542 but for the purposes of the foregoing, no account shall be taken of articles of heading 8540, 8541 or 8542 which have solely the function of rectifying current or which are included in the power pack of instruments or apparatus.

**CHAPTER 91  
CLOCKS AND WATCHES AND PARTS THEREOF**

**Notes:**



(f) ball bearings (heading 8482); or

(g) articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2. Heading 9101 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7101 to 7104. Watches with case of base metal inlaid with precious metal fall in heading 9102.

3. For the purposes of this chapter, the expression 'watch movements' means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4. Except as provided in note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this chapter.

## **CHAPTER 92**

### **MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES**

#### **Notes:**

1. This chapter does not cover:

(a) parts of general use, as defined in note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(b) microphones, amplifiers, loudspeakers, headphones, switches, stroboscopes and other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this chapter;

(c) toy instruments and apparatus (heading 9503);

(d) brushes for cleaning musical instruments (heading 9603); or

(e) collectors' pieces or antiques (heading 9705 or 9706).

2. Bows and sticks and similar devices

**CHAPTER 93**  
**ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

**Notes:**

1. This chapter does not cover:

- (a) goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) parts of general use, as defined in note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) armoured fighting vehicles (heading 8710);
- (d) telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
- (e) bows, arrows, fencing foils or toys (Chapter 95); or
- (f) collectors' pieces or antiques (heading 9705 or 9706).

2. In heading 9306, the reference to 'parts thereof' does not include radio or radar apparatus of heading 8526.

**SECTION XX**  
**MISCELLANEOUS MANUFACTURED ARTICLES**

**CHAPTER 94**  
**FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND**  
**SIMILAR STUFFED FURNITURE**

(e) furniture specially designed as parts of refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);

(f) lamps or lighting fittings of Chapter 85;

(g) furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of headings 8519 to 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529);

(h) articles of heading 8714;

ij) dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);

(k) articles of Chapter 91 (for example, clocks and clock cases); or

(c) yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 4206 or Section XI;

(d) sports bags or other containers of heading 4202, 4303 or 4304;

(e) sports clothing or fancy dress, of textiles, of Chapter 61 or 62;

(f) textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;



ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this chapter, other than those of headings 9601 to 9606 or 9615, remain classified in the chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 9601 to 9606 and 9615 include articles in which